The Protocol between the Government of the Republic of the Philippines and the Government of the Kingdom of Norway, Amending the Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital, Signed in Manila on 9 July 1987 was signed in Manila on May 22, 1989. It entered into force on October 23, 1997, upon the exchange of the relevant instruments of ratification in Manila on that date. Its provisions on taxes apply on income derived or which accrued beginning January 1, 1998.

PROTOCOL
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF THE PHILIPPINES
AND
THE GOVERNMENT OF THE KINGDOM OF NORWAY,
AMENDING THE CONVENTION
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL,
SIGNED IN MANILA ON 9 JULY 1987

The Government of the Republic of the Philippines and the Government of the Kingdom of Norway, desiring to conclude a protocol to amend the Convention between the Contracting States for the Avoidance with respect to Taxes on Income and on Capital, signed in Manila on 9 July 1987 (hereinafter referred to as “The Convention”), have agreed as follows:

Article I

Article 15 paragraph 3 of the Convention shall be deleted and replaced by the following:

“3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic may be taxed in the Contracting State of which the operator is a resident. However, remuneration derived in respect
of an employment exercised aboard a ship registered in the Norwegian International Ships’ Register (N.I.S.) shall be taxable only in the Contracting State of which the recipient is a resident. Where a resident of Norway derives remuneration in respect of an employment exercised aboard an aircraft operated in international traffic by the Scandinavian Airlines System (SAS) consortium, such remuneration shall be taxable only in Norway.”

Article II

Article 29 paragraph 2 of the Convention shall be deleted and replaced by the following:

“2. The Convention shall enter into force upon the exchange of instruments of ratification and its provisions shall have effect in respect of taxes on income or on capital relating to the calendar year (including accounting periods beginning in any such year) in which the Convention enters into force.”

Article III

This Protocol shall be ratified and the instruments of ratification shall be exchanged at Manila as soon as possible. The Protocol shall enter into force upon the exchange of instruments of ratification and its provisions become effective in respect of taxes on income or on capital relating to the calendar year (including accounting periods beginning in any such year) in which the Convention signed in Manila on 9 July 1987 enters into force.

Article IV

This Protocol shall remain in force as long as the Convention remains in force.

IN WITNESS WHEREOF the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Manila this 22nd day of May, 1989, in the English and Norwegian languages, each text being equally authentic.

FOR THE REPUBLIC OF THE PHILIPPINES:  

(Sgd.) VICENTER R. JAYME

FOR THE KINGDOM OF NORWAY: